

REMARKS

The applicant respectfully requests reconsideration in view of the amendments and the following remarks. The applicant has cancelled the non-elected claims 50-58. The applicant respectfully requests that claim 47 be rejoined.

Claims 23-26, 28-30, 33-37, 41, 42, 46, 48, and 49 are rejected under 35 U.S.C. 103(a) as being unpatentable over US 5288619 (Brown et al.). Claims 23-26, 28-30, 33-37, 41, 42, 46, 48, and 49 are rejected under 35 U.S.C. 103(a) as being unpatentable over Brown et al., and further in view of US 5240835 (Petrone et al.) and US 5009805 (Perner et al.). The applicant respectfully traverses these rejections.

The Examiner stated in the final office action, that the claims are not commensurate in scope with the evidence. The applicant has enclosed a declaration executed by Dietmar Haring which the applicant believe established that *Candida antarctica B* and *Burkholderia sp* according to the invention are applicable for the enzymatic synthesis of polyol acrylates and that the lipase of *Mucor miehei* as taught by Brown is not applicable for the enzymatic synthesis of polyol acrylates. Therefore, these rejections should be withdrawn.

In view of the above, applicant believes the pending application is in condition for allowance.

Applicant believes no fee is due with this response. However, if a fee is due, please charge our Deposit Account No. 03-2775, under Order No. 13111-00021-US from which the undersigned is authorized to draw.

Dated: February 26, 2011

Respectfully submitted,

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Enclosure: Declaration